G R S App F IX 4]

194 3 -

File No 113-42

Previous References

(MC)

Serial Nos 16 36

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1

Part B for March 43

SUBJECT

very action ag on the Recruse
ord

7 see MC Corr Blue cag —
& 4190 & 201 42 —
States that action is taken on arrears brought within
the cag of limits in this after are exported
refund may be claimed etc

T51-m/4

939
2

General and Revenue Secretariat — ml File No 113 of 1942-43 — [App F III-2

Serial No

From the ml Comm, BCsf thro the Govt
no 44 220/4243 dy 5-8-42.
Forwards Copies of Correspondence
that took place between the BCsf
mcf and Messrs the Burmah Shell oil
Co, Ltd on the matter of the payment
of octroi on the Kerosene oil imported
by the Co, into Bangalore city.

1 The Burmah Shell oil Co Ltd,
Contends that the land on which the
Depôt is situated belongs to the Ry Dept
which is under the Jurisdiction of the
Governor General in Council and
the oil also is imported into the Ry limits
& that they are not liable to Pay octroi

2 The ml Comm states that both the
land & the Depôt of the Company are
situated within the city ml limits &
that the buildings of the Depôt of the Co,
have also been assessed to ml tax & the
income of the Co, to professional tax both
of which are being recovered from the
Company.

3 It is also reported by the ml Comm
that Messrs the Standard Vacuum oil
Co, whose Depôt is also situated

Cont Sheet

WD 41 5—GPB—5 000—23-10 41

939

File No 113 of 1942-43 General and Revenue Secretariat

Serial No

by the side of the depôt of the Burmah Shell Oil Co but also begun to pay octroi after some correspondence

The ml Commr requests orders in the matter

2- I appd, the correspondence relating to the payment of octroi duty by the Standard Vacuum Oil Co will be called for, for perusal

27/8/43 27/8 Octroi is a tax levied by the Municipality on animals or goods or both brought within the octroi limits for consumption or use therein

The real test in this case is whether the Burma Shell Oil Co Ltd is situated within the octroi limits of the Municipality and whether the Kerosene oil imported for consumption or use therein

The replies to both the above tests are in the affirmative and this position is accepted by a notice issued by the Standard Vacuum Oil Coy placed in a similar situation. There could therefore be no reason for the Burma Shell Oil Co Ltd demurring to the payment of octroi statutorily due to the Municipality. All

1265 pbw

939

Serial No

The claim of the Bharat Oil Co is correct

7) The Price Controller when the Coy proposes to issue with a view to evade payment of duties on the ground that the provisions of the Railway Land Vests in the Government and that it is taking the licence for stamp the Petroleum in the premises from the Central authorities Cannot accepted, as they have no power on the point at issue

8) If approved, the Law Section may also be consulted

SECY L 22 SEPT 2 3 42 GOVT OF MYSORE

Law Sec'y) for 27/8 per 9 Cwt 28 6 42

Asst Sec'y Law (W&C) for 28/8 per 3 28/8/42

Law No 49/42 Dated 29 8 42

10. That Ochoa is Licensed on Kerosene oil, is not disputed. The main contention of the Coy is, that because Ochoa Kerosene is stored within the

NOTE—Contn Sheet

WD 04155—GPB—55 000—23 10 41

Railway land, which there were certain
over jurisdiction, the Coy is not liable to pay
other But this contention is not tenable,
because the Coy, store Kerosene oil for the
consumption & use thereof within the
other limits, they are liable for the Tax
Nor test is that Kerosene oil & Stored
within the Railway land, is for the use &
consumption thereof within other limits-
Hence Tax has to be paid Tax is not—
levied for Storage, but for consumption &
use within other limits-, & as this is done,
the Coy is liable to pay X

Law Secretary

3
17/9/49

EGY L & LEG 3060

DVT O MY DRF

RT O

HRS III—3] 9390 1929

RC

[To be used only for notes requi

please put up

11) Rule

noted A copy of the octroi Byelaws of the Bangalore city mfg is put up

The papers relating to Payment of octroi duty on kerosene oil imported by Messrs the Standard Vacuum oil Co obtained from the Mil Commrs is also put up (Vide flag 'C')

26/9 U/S Upham to the octroi Supdt, Bowreah Messrs Lowe to see the confusion and this matter from U/S Upham

13 The matter has been examined as directed by the Leg Law-Deptt with reference to the octroi Bylaws in force in Bangalore and in consultation with the octroi Superintendent

N B—*should routine notes be written on small slips the notes mu t be copied or lips pasted on this form*

WD 078—GPB—30 000—25 7-40

Bangalore city Municipality

It will be seen from bylaw no 2 and Schedule no I that the Railway is one of the routes specified for bringing articles within the limits of Municipality and that there are four roads or paths thro which the articles have to pass while bringing they are imported from the Railway station yard (Goods yard & Platform) into the city limits

The Kherosene oil depots of the Burma Trading Co are situated within the Railway station limits and whenever oil is intended for import into the city limits the cart or conveyance carrying the barrels of oil pass thro one of the four roads, at which the octroi Munshi and Peons of the octroi Post or Office where the octroi duty will be collected, before allowing the import. As such, There is no necessity to ask the Coy to pay for all the quantity received

Serial No

and stored in the depot in the station yard. It would be sufficient to see that all the quantity imported into the Mil limits is subjected to the duty and the by laws provide the necessary safe guards

15 The file relating to the levy of octroi duty in respect of the Standard Vacuum Oil Co. Manager from the Mil Officer points would be seen therefrom that generally only the quantity imported into the Mil limits is subjected to duty The by laws do not provide for taxing all the quantity imported by Railway as a portion thereof is meant for export outside the Mil limits

16 Hereby regard to the above fact the Mil Govt will be informed that in accordance with the by laws, only the duty will have to be levied on the quantity actually imported into the city Mil limits and not on the quantity stored in the depot situated within the Railway station limits & that there are necessary safeguards for this in the by laws

SECY LAW DEPT 2666

GOVT OF

NOTE—Cont Sheet

WD 041 —GPB—5 000—23-10-41

Law Secy) 29/9/42

Levy of school duty on Kerosene oil

8)

File No 113 1979/2 of 1942

General and Revenue Secretariat

Serial No

17 Section is payable on articles brought within Municipal limits if they are exported refund may be claimed under the rules

Secy L 2296-42 Govt of Madras

Secy 2-10-42

18 draft reply

L 3/10/42

Submitted with a draft letter for approval

Lawsey L 3/10/42

20 May be approved

Secy 3-10-42

Minister L 3/10

Office of the Secretary to Government Fort St George Date 6-10-42 No 2816

Secy 6-10-42

Secy 15-10-42

Issued 15-10-42

36

To The Ml Comm, Bdgr. this Dept

No L 4190 dt 20-10-42

States that octroi is payable on articles brought within the Ml limits & that if they are exported refund may be claimed as

BANGALORE CITY MUNICIPALITY

939/L

-220/42-43

MUNICIPAL OFFICES

Bangalore 5th August 1942.

Mel 113-42-16

10 AUG 1942

From

ABDUL AZIZ KHAN Esq B A
MUNICIPAL COMMISSIONER
BANGALORE CITY

SECY LAW DEPT 10.8.42 GOVT MYSORE

To

Narayanaswamy Naidu, Esq , B A , B L
SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE
LAW DEPARTMENT BANGALORE

SIR

I have the honour to state that Messrs The Burmah Shell Oil Co , Ltd , were requested to arrange for remitting the octroi payable on the kerosine oil imported by them into Bangalore City by producing the relative invoices since possession of the said dutiable article on which octroi has not been paid is an offence under the Mysore City Municipalities Act, 1933 In reply they stated that the said oil is received on railway land and taken into store in the Depot which is also said to have been located within the Railway limits They were intimated that both the land and depot referred to by them are situated within the limits of this Municipality and that octroi should be paid as demanded The buildings of the Depot of the Company have also been assessed to Municipal tax and the income of the company to professional tax, both of which are being recovered from the company But, the Company is still protesting to pay the octroi demanded on the grounds mentioned in their letters dated 18-6-1942 and 19-6-1942 (copies enclosed for reference) and have requested that in view of the divergence of views between the Company and the Municipality, the matter may be placed before Government and a ruling obtained on the point at issue

It may be mentioned in this connection that Messrs The Standard Vacuum Oil Co whose depot is also situated by the side of the depot of the company referred to above, protested in the first instance to pay the octroi on the kerosine oil imported by them into Bangalore City and stored in their depot, and after some correspondence began to pay the octroi due on the oil imported by them The reasons put forward by Messrs The Burmah Shell Oil Co , for non-payment of octroi payable by them as per Bye-laws cannot therefore be accepted Duty is however being recovered from the purchasers of kerosene oil on the consignments drawn from their depot exempting the oil supplied to Government and Military Departments from the levy of octroi

In these circumstances, I request that orders of Government may be kindly obtained in the matter early

I have the honour to be,
Sir,
Your most obedient servant,

...arded with compliments

K Hanumanthaiya

HONORARY PRESIDENT

MUNICIPAL COMMISSIONER

Letter No MS 485 dated 5th February 1938 from the Income-tax Officer, Civil & Military Station, Bangalore, to the Burmah Shell Oil Co , Ltd , Madras

---

With reference to your letter No A/1/8362 dated 21st January 1938, I have to inform you that the jurisdiction of Railway lands at Bangalore City Railway Station still continues to be with the Governor-General in Council and not with the Mysore State and there is no change therefore in the liability of capt Peck to pay income-tax to the C& M Station authorities

---

"Copy"

MUNICIPAL COMMISSIONER

ksm

Letter No. 15 485 dated 5th February 1938 from the Income-tax Officer, Civil & Military Station, Bangalore, to the Burmah Shell Oil Co., Ltd., Madras

---

With reference to your letter No A/1/8362 dated 21st January 1938, I have to inform you that the jurisdiction of Railway lands at B'more City Railway Station still continues to be with the Governor-General in Council and not with the Mysore State and there is no change therefore in the liability of Dept Peck to pay Income-tax to the C& M Station authorities

---

"Copy"

MUNICIPAL COMMISSIONER

ksm

Letter No A/604 dated 13th May 1942 from the Burmah Shell Oil Storage & Distributing Co , of India, Ltd , Salem to the Municipal Commissioner, Bangalore City

---

Re Octroi - Bangalore City Depot

In reply to your letter No A 4 Gl 11812/41-42 of the 2nd instant we have to inform you that our kerosine and diesel depot in Bangalore City is situated on rail ay land at Bangalore City and prior to 1-1-1936, that land was leased to us by the M & S M Railway Co , Ltd , A Certain portion of the Bangalore City Railway land, including our depot site, was aken over by the Mysore ilways on 4-1-1938 and although the Mysore Railways have subsequently given us a lease for our depot site, the storage licence for the depot is issued by the Hon'ble the Resident in Mysore who alone has jurisdiction over railway lands in Mysore State

In this connection, we enclose a copy of letter No MS 485 dated 5-2-1938 received by us from the Income-tax Officer, C & M Station, Bangalore confirming that the jurisdiction over railway lands in the City continues to be with the Governor-General in Council and not with the Mysore State

In view of the above f cts, we consider that we are not liable to pay you octroi on our stocks in the City depot and would request you therefore kindly to withdraw your demand

---

"Copy"

MUNICIPAL COMMISSIONER

ksm

Letter No A/1468 dated 19th June 1942 from the Burmah Shell Oil Storage & Distributing Co , of India, Ltd , Salem, to the Commissioner, Bangalore City Municipality, Bangalore City

---

Re "B" Depot - Bangalore - Levy of Octroi on kerosine

Further to our letter of the 18th instant, we state below the points on which we contend that the above depot is outside your Municipal limits and kerosine received at this depot is not liable to octroi

The land on which the depot stands forms part of the railway land and although this land has been leased to us by the Mysore Railways, control over it is vested with the Hon'ble the Resident in Mysore and in consequence, it is the latter that has granted us a licence for the storage of petroleum at this depot We would add that after the Mysore Railways resumed this site from the M & S M Railway in 1938 we elicited from the Chief Inspector of Mines & Explosives in Mysore, Oorgaum as to whether we should apply to him for licence for the storage of petroleum at this depot to which he replied that we should continue to obtain the licence from the Authority in the C & M Station, Bangalore

This question of jurisdiction also cropped up in the matter of payment of Income tax about which we have already written to you enclosing a copy of letter received from the Income Tax Officer, C & M Station, Bangalore, vide our letter No A /604 dated 13-5-1942

From the foregoing, we contend that our depot is outside your limits and we are therefore not liable to pay octroi on kerosine received at this depot You, however, disagree with our contention and in support thereof you refer to the payment made by us to your Municipality by way of property tax and profession tax In reply to this, we wish to state that the profession tax is paid by us not on account of our depot but because we do business within your Municipal limits but outside our depot, and with regard to the property tax, it has no bearing on the point at issue as it will cease to be paid if our con ention is upheld

In view of the divergence of views between us, we request you therefore to place the matter before the Government and ob ain from them a ruling on the point at issue

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"Copy"

MUNICIPAL COMMISSIONER

kam

Letter No A/1433 dated 18th June 1942 from Messrs Burmah-Shell Oil Storage & Distributing Co , of India, Ltd , Salem, to the Commissioner, Bangalore City Municipality, Bangalore City

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Re Bangalore City- "B" Depot - Kerosine - Octroi

We understand from our Mr N Srinivasan who interviewed you on the 16th instant on the above matter that you are deferring taking any action until you have obtained a ruling from the Government as to whether or not our above depot is situate within the municipal limits so as to render us liable for the payment of octroi on kerosine received for storage at this depot We shall be glad to receive your confirmation to this effect

As suggested by you, we shall be forwarding to you the points on which we plead that our depot is not within your municipal limits and as such, kerosine received for storage at this depot is not liable to octroi

---

"Copy"

MUNICIPAL COMMISSIONER

ksm

Appendix F G—1]

SUBJECT

1 939

Section

File No

Serial No

Diary No of letter replied to

Do No L 3190

General and Revenue Secretariat

( )

the *19*

Date of issue 18/9/42

Signed by H S R Rao

Dear Mr Manappa

Please refer to your office letter No A4-220/42 43 dy 5-8 42 in the matter of the ~~payment~~ levy of octroi duty on the Kerosene oil imported by ~~the~~ Messrs, the Burmah Shell oil co, Ltd, and arrange to send for reference the papers relating to the payment of octroi on the same ~~article~~ article by Messrs the Standard Vacuum oil co, referred to in para 2 of the above letter

Sent with a draft D.O. letter for C.P.&L. Issued as L 3190 dy 18/9/42

WB 17/9

Jus A 5/20/9 w/s

List of enclosures

Copied by

Examined by

WD 086—GPB—40 000—30 7 40

Half a dozen Printed Copies of the
Octroi Bye laws of the Municipality
may also be forwarded to
be sent immediately

Yours &c
for
17 9 w

A Mariappa Esqr BA
Personal Asstt to the Mal Commr

MR ABDUL AZIZ KHAN

No A4-220/42-43

CITY MUNICIPAL OFFICES
BANGALORE
Dated 24th Sept, 1942.

1979

Dear Sir,

With reference to your D O Letter No 3190 M1 113-42 dated 18-9-1942 calling for the papers of this Office relating to the levy of Octroi duty on Kerosine oil imported by Messrs The Standard Vacuum Oil Co , for reference, I enclose herewith the file of papers which may kindly be returned when done with

Half a dozen printed copies of the Octroi Bye-laws of the City Municipality, are also enclosed as desired

Yours sincerely,

G Rama[illegible]a Rao, Esq , B A ,
Asst Secretary to Government
Law Department,
Bangalore

ksm
Enc 2 fls
L B... law copies

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Bangalore dated 20 October 1942

No L 4190
rec 113-42-36

FROM

The Secretary to the Government of His Highnes
the Maharaja of Mysore
Law Department

To

The Mu icrpal Commissioner, Bangalore City
through the President, Bangalore City
Municipal Council

Sir,

With refer nce to your letter No A4 220/42-43 dated 5th August 1942 in the matter of the Octroi duty payable on the Kerosene pil imported into the Bangalore City Mujicipal limits by Messrs The Burmah Shell Oil Company, I am directed to state that Octroi is payable on articles brought within the municipal limits, and that if they are exported, refund may be claimed under the rules and that the Compary may be informed accordingly

The file of records of your office relating to the levy of Octroi duty on the Kerosene oil imported by Messrs The Standard Vacuum Oil Company received from you is herewith returned

I have the honour to be,
Sir,
Your most obedient servant,

(Draft)

For Secretary to Government,
Law Department

mk2

Appendix F G—1]

SUBJECT

Section ml
File No 11342
Serial No 36

Diary No of letter replied to

No L 4190
Revs

To The ml Comm, Rang., Thro' DO

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 20/10/42

With reference to your letter No Alt 220/42-43 dt 5 8 42 in the matter of the recovery of the Octroi duty payable on the Kerosene oil imported into the Bay-ml limits by Messrs. The Burmah Shell oil co., I am directed to state that octroi is payable on articles brought within the ml limits that, if they are exported, refund may be claimed

Signed by Mr GR Rao

List of enclosures

Copied by

and

Examined by

under the rules

and that the ~~parties~~ Coy may

be informed accordingly.-

The file & records of your Office relating to

the levy of actor duty on

the Kerosene oil imported

by the Messrs The Standard

Vacuum oil Co, ~~to~~ hereunto

returned

I have etc

for Secy to Govt

Law Dept

3/10